



## Ohio Revised Code

### Section 321.31 Payment of proceeds of special tax levy by county auditor to local treasurers.

Effective: December 20, 2005

Legislation: Senate Bill 107 - 126th General Assembly

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Immediately after each settlement with the county auditor, on demand, and on presentation of the warrant of the auditor therefor, the county treasurer shall pay to the township fiscal officer, or the treasurer of a municipal corporation, school district, or any board authorized by law to receive the funds or proceeds of any special tax levy, or other properly designated officers delegated by the boards and subdivisions to receive such funds or proceeds, all moneys in the county treasury payable to such boards and subdivisions. Delinquent taxes, interest, and penalties are payable in the proportions prescribed in section 319.45 of the Revised Code.

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